

Form F-66 (IA-2) (6-11-2014)				
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div>		<div>16205700900000</div> <div>Cindy Kudrna, Finance Director</div> <div>101 Emmons Street</div> <div>Hiawatha, Iowa 52233</div>		
CITY OF <div>HIAWATHA</div> , IOWA				
DUE: December 1, 2014		(Please correct any error in name, address, and ZIP Code)		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	5,225,654		5,225,654	5,213,629
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	5,225,654		5,225,654	5,213,629
Delinquent property taxes	0		0	0
TIF revenues	1,725,842		1,725,842	1,732,991
Other city taxes	1,018,994	0	1,018,994	972,733
Licenses and permits	211,063	0	211,063	189,050
Use of money and property	53,632	24,243	77,875	44,800
Intergovernmental	1,893,521	0	1,893,521	1,980,243
Charges for fees and service	386,976	2,100,856	2,487,832	2,458,575
Special assessments	127,213	0	127,213	210,000
Miscellaneous	282,628	585,550	868,178	257,227
Other financing sources	5,361,629	153,674	5,515,303	5,223,124
Total revenues and other sources	16,287,152	2,864,323	19,151,475	18,282,372
Expenditures and Other Financing Uses				
Public safety	2,436,437	0	2,436,437	2,706,064
Public works	661,183	0	661,183	687,549
Health and social services	20,000	0	20,000	24,000
Culture and recreation	913,129	0	913,129	1,004,452
Community and economic development	250,077	0	250,077	477,757
General government	1,082,634	0	1,082,634	1,090,352
Debt service	3,057,630	0	3,057,630	3,125,463
Capital projects	3,859,464	0	3,859,464	5,416,700
Total governmental activities expenditures	12,280,554	0	12,280,554	14,532,337
Business type activities	0	2,599,991	2,599,991	2,053,324
Total ALL expenditures	12,280,554	2,599,991	14,880,545	16,585,661
Other financing uses, including transfers out	2,677,841	160,174	2,838,015	2,623,124
Total ALL expenditures/And other financing uses	14,958,395	2,760,165	17,718,560	19,208,785
Excess revenues and other sources over (Under) Expenditures/And other financing uses	1,328,757	104,158	1,432,915	-926,413
Beginning fund balance July 1, 2013	9,309,144	1,754,838	11,063,982	8,943,688
Ending fund balance June 30, 2014	10,637,901	1,858,996	12,496,897	8,017,275
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2014	Amount - Omit cents	Indebtedness at June 30, 2014	Amount - Omit cents	
General obligation debt	\$ 20,269,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0	General obligation debt limit	\$ 26,503,887	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
		11-6-2014		
Printed name of city clerk	Telephone	Area Code	Number	Extension
Cindy Kudrna, Finance Director	→	319	393-1515	522
Signature of Mayor or other City official (Name and Title)			Date signed	
			11/5/2014	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF HIAWATHA			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,781,138	918,837		1,525,679	0	0	5,225,654			5,225,654	2
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3
4	Net current property taxes	2,781,138	918,837		1,525,679	0	0	5,225,654		T01	5,225,654	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	2,781,138	918,837		1,525,679	0	0	5,225,654			5,225,654	6
7	TIF revenues			1,725,842				1,725,842		T01	1,725,842	7
	Other city taxes											
8	Utility tax replacement excise taxes	26,984	8,914	0	12,787	0	0	48,685		T15	48,685	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	17,327	5,392	0	9,119	0	0	31,838	0	T19	31,838	12
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13
14	Other local option taxes	0	938,471	0	0	0	0	938,471	0	T09	938,471	14
15	TOTAL OTHER CITY TAXES	44,311	952,777	0	21,906	0	0	1,018,994	0		1,018,994	15
16	Section B - LICENSES AND PERMITS	211,063	0	0	0	0	0	211,063	0	T29	211,063	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,071	1,458	78	55	274	0	7,936	2,532	U20	10,468	18
19	Rents and royalties	45,696	0	0	0	0	0	45,696	21,711	U40	67,407	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	0	U20	0	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	51,767	1,458	78	55	274	0	53,632	24,243		77,875	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		701,373					701,373		C46	701,373	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	85,693	0	0	0	992,104	0	1,077,797	0	C89	1,077,797	49
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	85,693	701,373	0	0	992,104	0	1,779,170	0		1,779,170	60
61												61
62	Local grants and reimbursements											62
63	County contributions	71,372	0	0	0	0	0	71,372	0		71,372	63
64	Library service	22,979	0	0	0	0	0	22,979	0	D89	22,979	64
65	Township contributions	20,000	0	0	0	0	0	20,000	0	D89	20,000	65
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66
67		0	0	0	0	0	0	0	0	D89	0	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	114,351	0	0	0	0	0	114,351	0		114,351	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	200,044	701,373	0	0	992,104	0	1,893,521	0		1,893,521	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water	0	0	0	0	0	0	0	1,185,389	A91	1,185,389	73
74	Sewer	0	0	0	0	0	0	0	811,970	A8Ø	811,970	74
75	Electric	0	0	0	0	0	0	0	0	A92	0	75
76	Gas	0	0	0	0	0	0	0	0	A93	0	76
77	Parking	0	0	0	0	0	0	0	0	A6Ø	0	77
78	Airport	0	0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage	0	0	0	0	0	0	0	0	A81	0	79
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	103,497	A80	103,497	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	2,863	0	0	0	0	0	2,863	0	A89	2,863	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	852	0	0	0	0	0	852	0	A89	852	92
93	Ambulance charges	291,104	0	0	0	0	0	291,104	0	A89	291,104	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	24,919	0	0	0	0	0	24,919	0	A61	24,919	100
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101
102	Other charges - Specify	7,112	3,750	0	24,163	32,213	0	67,238	0		67,238	102
103		0	0	0	0	0	0	0	0		0	103
104	TOTAL CHARGES FOR SERVICE	326,850	3,750	0	24,163	32,213	0	386,976	2,100,856		2,487,832	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	973	126,240	0	127,213	0	U01	127,213	106
107	Section G - MISCELLANEOUS											107
108	Contributions	5,878	18,797	0	0	37,375	0	62,050	0	U99	62,050	108
109	Deposits and sales/fuel tax refunds	3,378	0	0	0	0	0	3,378	24,430	U99	27,808	109
110	Sale of property and merchandise	3,253	0	0	0	0	0	3,253	0	U11	3,253	110
111	Fines	74,716	0	0	0	0	0	74,716	0	U30	74,716	111
112	Internal service charges	3,069	0	0	0	0	0	3,069	513,849	NR	516,918	112
113	Other miscellaneous - Specify	103,220	32,942	0	0	0	0	136,162	47,271		183,433	113
114		0	0	0	0	0	0	0	0		0	114
115		0	0	0	0	0	0	0	0		0	115
116		0	0	0	0	0	0	0	0		0	116
117		0	0	0	0	0	0	0	0		0	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	193,514	51,739	0	0	37,375	0	282,628	585,550		868,178	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF HIAWATHA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,808,687	2,629,934	1,725,920	1,572,776	1,188,206	0	10,925,523	2,710,649		13,636,172	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	0	4,100	0	0	0	0	4,100	0	NR	4,100	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	2,673,188	0	2,673,188	0	NR	2,673,188	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	Regular transfers in and interfund loans	89,799	219,225			700,000	0	1,009,024	153,674		1,162,698	127
128	Internal TIF loans and transfers in	0	0	0	1,675,317	0	0	1,675,317	0		1,675,317	128
129		0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	0		0	130
131	TOTAL OTHER FINANCING SOURCES	89,799	223,325	0	1,675,317	3,373,188	0	5,361,629	153,674		5,515,303	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,898,486	2,853,259	1,725,920	3,248,093	4,561,394	0	16,287,152	2,864,323		19,151,475	132
133												133
134	Beginning fund balance July 1, 2013	1,068,380	3,186,694	401,220	146,970	4,505,880	0	9,309,144	1,754,838		11,063,982	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,966,866	6,039,953	2,127,140	3,395,063	9,067,274	0	25,596,296	4,619,161		30,215,457	136
137												137
138												138
139												139
140												140
141												141
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	973,409	436,144	0	0	0	0	1,409,553		E62	1,409,553	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	275,105	78,202	0	0	0	0	353,307		E24	353,307	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	239,428	85,851	0	0	0	0	325,279		E32	325,279	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	239,778	87,657	0	0	0	0	327,435		E66	327,435	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	4,710	0	0	0	0	0	4,710		E32	4,710	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	16,153	0	0	0	0	0	16,153		E89	16,153	27
28	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	1,748,583	687,854	0	0	0	0	2,436,437			2,436,437	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued				CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	0	435,425	0	0	0	0	435,425		E44	435,425	42
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	76,243	0	0	0	0	76,243		E44	76,243	48
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	79,531	0	0	0	0	79,531		E44	79,531	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	69,984	0	0	0	0	0	69,984		E89	69,984	65
66	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	69,984	591,199	0	0	0	0	661,183			661,183	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	20,000	0	0	0	0	0	20,000		E32	20,000	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	20,000	0	0	0	0	0	20,000			20,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	484,550	124,168	0	0	0	0	608,718		E52	608,718	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	148,522	44,309	0	0	0	0	192,831		E61	192,831	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	82,946	15,226	0	0	0	0	98,172		E61	98,172	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	11,885	1,523	0	0	0	0	13,408		E61	13,408	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	727,903	185,226	0	0	0	0	913,129			913,129	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	30,441	0	0	0	30,441		E89	30,441	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	4,227	0	0	0	0	0	4,227		E29	4,227	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	215,409	0	0	0	215,409		E89	215,409	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,227	0	245,850	0	0	0	250,077			250,077	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	125,085	36,339		0	0	0	161,424		E29	161,424	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	179,080	45,245		0	0	0	224,325		E23	224,325	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	4,943	0		0	0	0	4,943		E89	4,943	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	77,342	0		0	0	0	77,342		E25	77,342	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	395,800	62,340		0	0	0	458,140		E31	458,140	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	96,585	0		0	0	0	96,585		E89	96,585	171
172	Other general government — Current operation	51,669	8,206		0	0	0	59,875		E89	59,875	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	930,504	152,130	0	0	0	0	1,082,634			1,082,634	176
177	Section G — DEBT SERVICE	0	0	0	3,057,630	0	0	3,057,630			3,057,630	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	0	0	0	3,057,630	0	0	3,057,630			3,057,630	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	3,024,338	0	3,024,338			3,024,338	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	3,024,338	0	3,024,338			3,024,338	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189		0	0	835,126	0		0	835,126			835,126	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	835,126	0	0	0	835,126			835,126	192
193	TOTAL CAPITAL PROJECTS	0	0	835,126	0	3,024,338	0	3,859,464			3,859,464	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,501,201	1,616,409	1,080,976	3,057,630	3,024,338	0	12,280,554			12,280,554	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,185,963	E91	1,185,963	198
199	Purchase of land and equipment							0	0	G91	0	199
200	Construction							0	0	F91	0	200
201	Sewer and sewage disposal — Current operation							674,982	674,982	E80	674,982	201
202	Purchase of land and equipment							0	0	G80	0	202
203	Construction							0	0	F80	0	203
204	Electric — Current operation							0	0	E92	0	204
205	Purchase of land and equipment							0	0	G92	0	205
206	Construction							0	0	F92	0	206
207	Gas Utility — Current operation							0	0	E93	0	207
208	Purchase of land and equipment							0	0	G93	0	208
209	Construction							0	0	F93	0	209
210	Parking — Current operation							0	0	E60	0	210
211	Purchase of land and equipment							0	0	G60	0	211
212	Construction							0	0	F60	0	212
213	Airport — Current operation							0	0	E01	0	213
214	Purchase of land and equipment							0	0	G01	0	214
215	Construction							0	0	F01	0	215
216	Landfill/Garbage — Current operation							0	0	E81	0	216
217	Purchase of land and equipment							0	0	G81	0	217
218	Construction							0	0	F81	0	218
219	Hospital — Current operation							0	0	E36	0	219
220	Purchase of land and equipment							0	0	G36	0	220
221	Construction							0	0	F36	0	221
222	Transit — Current operation							0	0	E94	0	222
223	Purchase of land and equipment							0	0	G94	0	223
224	Construction							0	0	F94	0	224
225	Cable TV, telephone, Internet — Current operation							0	0	E03	0	225
226	Purchase of land and equipment							0	0	G03	0	226
227	Housing authority — Current operation							0	0	E50	0	227
228	Purchase of land and equipment							0	0	G50	0	228
229	Construction							0	0	F50	0	229
230	Storm water — Current operation							17,709	17,709	E80	17,709	230
231	Purchase of land and equipment							0	0	G80	0	231
232	Construction							0	0	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF HIAWATHA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								537,716	E89	537,716	238
239	Purchase of land and equipment							0	0	G89	0	239
240	Construction							0	0	F89	0	240
241												241
242	Enterprise Debt Service							0	0		0	242
243	Enterprise Capital Projects							183,621	183,621		183,621	243
244	Enterprise TIF Capital Projects							0	0		0	244
245	Internal service funds — <i>Specify</i>											245
246								0	0		0	246
247								0	0		0	247
248								0	0		0	248
249								0	0		0	249
250								0	0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES							2,599,991	2,599,991		2,599,991	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,501,201	1,616,409	1,080,976	3,057,630	3,024,338	0	12,280,554	2,599,991		14,880,545	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	138,725	863,799		0	0	0	1,002,524	160,174		1,162,698	255
256	Internal TIF loans/repayments and transfers out	0	0	1,675,317	0	0	0	1,675,317	0		1,675,317	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	138,725	863,799	1,675,317	0	0	0	2,677,841	160,174		2,838,015	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,639,926	2,480,208	2,756,293	3,057,630	3,024,338	0	14,958,395	2,760,165		17,718,560	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	0	0	0	0	0	0	0			0	267
268	Total Governmental	0	0	0	0	0	0	0			0	268
269	Proprietary								1,858,996		1,858,996	269
270	Total ending fund balance June 30, 2014	1,326,940	3,559,745	-629,153	337,433	6,042,936	0	10,637,901	1,858,996		12,496,897	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,966,866	6,039,953	2,127,140	3,395,063	9,067,274	0	25,596,296	4,619,161		30,215,457	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HIAWATHA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 69,984		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 642,417		
Sanitation.....	M81 0		
All other.....	M89 \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	2,819,914

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2014						Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 187,000	29U \$ 0	39U \$ 0	49U \$ 164,000	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 8,115	
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I92 0	
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I93 0	
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I94 0	
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	44T 0	I89 0	
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
9. Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
10. General Obligation	19U 5,305,250	29U 1,755,000	39U 60,540	49U 10,536,250	49U 0	49U 0	49U 0	49U 0	I89 211,800	
11. General Obligation-TIF	19U 7,725,750	29U 895,000	39U 110,990	49U 9,393,750	49U 0	49U 0	49U 0	49U 0	I89 229,317	
12. Obligation-Wa	19U 194,000	29U 0	39U 0	49U 175,000	49U 0	49U 0	49U 0	49U 0	I89 5,163	
13.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
14.	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	49U 0	I89 0	
Total long-term debt	13,412,000	2,650,000	171,530	20,269,000	0	0	0	0	454,395	

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2013	61V \$	0
Outstanding as of JUNE 30, 2014	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	530,077,736	x .05 = \$	26,503,887

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Amount - Omit cents					Total (e)	
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61				
	\$	0	\$	5,235,010	0	7,261,887	12,496,897
	REMARKS						V98

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